IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TWENTY SIXTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 15217 of 2004

Between:

M/s.Hyderabad Chemical Products Ltd., APIE 24/25, Balanagar, Hyderabad.

..... PETITIONER

AND

1 The Commercial Tax officer, Hydernagar Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Hyderabad Rural Division,

Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally,

Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue writ of certiorari or any other appropriate writ or order or direction quashing the order of the 3rd respondent in CCT's Ref.No.LIII(3)/1420/2004 dated 9-8-2004 as illegal, arbitrary and unjustified and consequently direct the 1st Respondent not to take any coercive steps for recovery of disputed tax of Rs.71,37,935/- for the year 2000-01 (CST) till disposal of the appeal filed by the petitioner before the 2nd respondent.

Counsel for the Petitioner:MR.S.DWARAKANATH, Advocate.

Counsel for the Respondents : SPECIAL GP FOR COMMERCIAL TAXES

The Court at the stage of admission, made the following :

ORDER : (per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of six weeks or till the appeal is decided, whichever is earlier. Till such time, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within time prescribed. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

26th August, 2004.

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(P.S.NARAYANA, J)

N.B:-

Wire at party's cost.

(B/o)

ajr

To

1 The Commercial Tax officer, Hydernagar Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Hyderabad Rural Division,

Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally,

Hyderabad.

4 Two C.Cs. to the Special GP for Commercial Taxes, High Court

buildings, Hyderabad (O.U.T).

5 Two C.D. copies.